IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.434 OF 2006

Hindustan Pencils Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.435 OF 2006

Sanghvi Woods Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.436 OF 2006

Hindustan Pencils Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.437 OF 2006

Kirti Stationers (P) Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.438 OF 2006

Sanghvi Woods Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH

WRIT PETITION NO.439 OF 2006

Sanghvi Woods Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.440 OF 2006

Sanghvi Woods Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.441 OF 2006

Sanghvi Woods Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

WITH
WRIT PETITION NO.458 OF 2006

Kirti Stationers (P) Ltd. .. Petitioner
Mumbai.

V/s

Assistant Commissioner of Income
Tax, Central Cir 33, Mumbai and Ors. .. Respondents

Shri.J.D.Mistry i/b. Shri.Atul Jasani for the
Petitioners.
Shri.B.M.Chatterji with Sou.Poonam Bhosale for the
Respondents.

CORAM : DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 28TH FEBRUARY, 2006.

P.C.:

1. Heard the learned Counsel for the Petitioners and the learned Counsel for the Respondents.

2. Rule. Rule is made returnable forthwith. The learned Counsel for the Respondents waives service. After hearing the parties for some time, we have perused the letter dated 28th September, 2005. In the above case, it appears that it is a case of protective assessment and not substantive assessment. With regard to the original assessment, the appeal has been filed which is pending before the Commissioner of Income Tax (Appeals), Mumbai who has asked the Assessing Officer to send a report on certain issues. However, it appears that in spite of the repeated demands since September, 2005, the Assessing Officer has not sent a proper report. The communication of the Commissioner of Income Tax (Appeals) indicates that the Assessing Officer has callously and blindly defended the order without commenting any actual state of affairs.

3. The learned Counsel for the Respondents states that a proper report has now been sent to the Commissioner of Income Tax (Appeals).

4. Having regard to the aforesaid facts and circumstances of the case, we direct that the

Respondents shall not adopt any coercive measures against the Petitioners till the Commissioner of Income Tax (Appeals) decides the said appeals. Rule is made absolute in terms of above.

5. It is made clear that in the event the order of Commissioner of Income Tax (Appeals) goes adverse to the Petitioners, the same shall not be given effect for a period of two weeks from the date of receipt of the said order by the Petitioners.

6. All the above Writ Petitions stand disposed of in terms of the above.

(DR.S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)